



# Practical Auditing Problems and their Solutions

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£85 plus VAT per place

From £46.50 plus VAT (season ticket)

No charge for members

## OBJECTIVES

This course provides practical guidance about regular problems arising on audits of smaller companies through the use of worked examples and case studies, in the context of the requirements of the ISAs (UK & Ireland).

## CONTENT

- Problems in planning
  - determining the form of report
  - obtaining sufficient understanding of the entity and its environment
  - assessing and using materiality
  - tailoring audit programmes to reflect risk
  - documenting and assessing issues on fraud, and laws and regulations
- Problems in doing the work
  - problem areas identified by the regulators and cold file reviews
- Problems in completion
  - events after the balance sheet date
  - going concern
  - file review
  - getting the accounts right
  - closing down the file

**CPD HOURS: 3 (Audit Related: 3)**